GAFRB考試心得 - GAFRB通過考試

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如果你不知道如何更有效的通過考試，我給你一個建議是選擇一個良好的培訓網站，這樣可以起到事半功倍的效果。我們PDFExamDumps網站始終致力於為廣大考生提供全部真實的 AGA的GAFRB認證的考試培訓資料，PDFExamDumps AGA的GAFRB認證考試考古題軟體供應商授權的產品，覆蓋率廣，可以為你節省大量的時間和精力。

AGA GAFRB 考試大綱：

主題	簡介
主題 1	• Governmental Financial Accounting, Reporting and Budgeting: General Knowledge:This section of the exam measures skills of government financial analysts and covers the unique aspects of governmental accounting that distinguish it from private sector practices, such as service over profit and the critical role of the budget. It emphasizes the objectives of financial reporting in the public sector, the role of standard-setting bodies like GASB, FASB, FASAB, and IPSASB, and the due process for setting accounting standards. It also includes knowledge of interperiod equity, budgetary compliance, sustainability, and the characteristics of quality financial information.
主題 2	• State and Local Financial Accounting and Reporting: This section of the exam measures skills of public sector accountants and focuses on applying GASB standards to define reporting entities and component units. It explores the structure and purpose of various fund types and the basis of accounting for each. Candidates must understand the format and content of the Annual Comprehensive Financial Report and the purpose of popular reports for public transparency.
主題 3	• Federal Financial Accounting and Reporting: This section of the exam measures skills of government financial analysts and covers the roles of FASAB, OMB, Treasury, and GAO in federal accounting. It includes an understanding of federal budgetary terminology and the federal budgetary equation. The section differentiates between budgetary and proprietary accounting and outlines the structure and use of various federal fund types. It explains how to record key budgetary transactions like appropriations and obligations and proprietary transactions such as payroll and depreciation.

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GAFRB通過考試，GAFRB在線考題

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PDFExamDumps的考古題。

最新的 Government Financial Manager GAFRB 免費考試真題 (Q99-Q104):

問題 #99
The footnotes to audited financial statements disclose

- A. information about the auditor's opinion on the financial statements.
- B. the agency's performance metrics.
- C. the accounting principles used to prepare the financial statements.
- D. a summary of significant accounting policies.

答案：D

解題說明：
Footnotes (Notes to the Financial Statements) serve to clarify and provide additional detail about the financial statements. Key components include:
Summary of significant accounting policies (e.g., measurement focus, basis of accounting) Details on capital assets, long-term liabilities, commitments, contingencies Pension/OPEB disclosures Not performance metrics or audit opinions (those are in MD&A and audit reports) Relevant References:
GASB Codification Section 2300 - Notes to Financial Statements
GFOA Best Practices - Financial Reporting and Disclosure
C). a summary of significant accounting policies.

問題 #100
Which entity assists the president in overseeing the preparation of the President's Budget?

- A. Congressional Budget Office
- B. OMB
- C. the U.S. Department of the Treasury
- D. GAO

答案：B

解題說明：
The OMB assists the President in preparing the President's Budget, which is submitted annually to Congress.
OMB coordinates budget instructions, evaluates agency requests, and ensures alignment with presidential policies.
Other roles:
GAO: Supports Congress and performs audits
CBO: Provides nonpartisan budget analysis to Congress
U).S. Treasury: Manages federal finances but does not oversee budget preparation Relevant References:
OMB Circular A-11 - Role in Budget Formulation
U).S. Code Title 31 - Role of OMB
GAO Budget Glossary
C). OMB

問題 #101
According to GASB, when should landfill closure and post-closure costs be recognized?

- A. every five years until the landfill is closed
- B. when payments for costs are made
- C. each year the landfill is operating
- D. when the landfill is closed

答案：C

解題說明：
Comprehensive Detailed Explanation:
According to GASB Statement No. 18 (Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs),

governments must recognize a portion of closure and post-closure costs each year as the landfill's capacity is used.
This is done using the "units-of-consumption" method, meaning costs are accrued in proportion to how much of the landfill's total capacity has been filled. The total estimated cost is spread over the useful life of the landfill.
Relevant References:
GASB Statement No. 18 - Landfill Closure and Postclosure Costs
GASB Codification Section L10.103
GFOA Environmental Liabilities Guidance
D). each year the landfill is operating

問題 #102
A state had problems with its cash reconciliation resulting in a difference between the total cash per books versus cash balance with banks. The possible loss could only be estimated within a range of $100 million to
$300 million with no amount within the range considered a better estimate than any other. The state should recognize a minimum liability of

- A. $100 million and disclose in the notes the exposure to an additional $200 million loss.
- B. $200 million and disclose in the notes the exposure to an additional $100 million loss.
- C. $300 million with no additional disclosure required.
- D. an amount to be determined by external auditors.

答案：A

解題說明：
GASB Statement No. 62 (based on FASB ASC 450-20) provides guidance on recognizing loss contingencies.
If a loss is probable and the amount can only be estimated as a range, and no single amount within the range is better, the minimum amount in the range should be accrued.
The remainder of the range should be disclosed in the notes to the financial statements.
Thus:
Accrue: $100 million
Disclose: Additional exposure up to $200 million
Relevant References:
GASB Statement No. 62 - Paragraph 96
GAAP Implementation Guide - Loss Contingencies
AICPA Audit Guide - Government Auditing Standards
A). $100 million and disclose in the notes the exposure to an additional $200 million loss

問題 #103
Congress plans to set up an activity within an agency that would:
* provide procurement services to other agencies;
* reimburse fees to the providing agency at a level that would cover the total estimated costs of the services.
The fees would be deposited in the providing agency's accounts and would remain available until expended, to carry out the purposes of the fund. This arrangement describes a

- A. general fund.
- B. special fund.
- C. trust fund.
- D. revolving fund.

答案：D

解題說明：
A revolving fund is a fund established to finance a continuing cycle of operations where the receipts (e.g., fees or reimbursements) are used to finance future operations. These funds are usually self-sustaining and are designed to recover full costs of providing goods or services.
The described situation - an agency providing procurement services to other agencies and using collected fees to continue operations - is a classic example of an intragovernmental revolving fund (also called a working capital fund).
Relevant References:
OMB Circular A-11, Section 20 - Fund Classifications
GAO Glossary of Terms - Revolving Fund

FASAB SFFAS No. 7 - Revenue and Other Financing Sources
A). revolving fund

問題 #104
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